IN THE CLAIMS

Please amend the claims as follows:

Claims 1-10 (Canceled).

Claim 11 (Currently Amended): A semiconductor device comprising:

a semiconductor layer;

a plurality of semiconductor elements formed on said semiconductor layer;

an isolation film provided in a surface of said semiconductor layer, said

semiconductor elements being electrically isolated from each other by said isolation film; and

a PN junction portion formed by two semiconductor regions of different conductivity types in said semiconductor layer provided under said isolation film,

said isolation film including:

a nitride film provided in a position corresponding to a top of said PN junction portion and having a substantially uniform thickness across said two semiconductor regions[[;]], and an upper oxide film and a lower oxide film which are provided in upper and lower portions of said nitride film, wherein.

said surface of said semiconductor layer is silicidized in such a state that a surface of said isolation film is exposed.

Claim 12 (Original): The semiconductor device according to claim 11, wherein said semiconductor device is an SOI semiconductor device formed on an SOI substrate including a silicon substrate, a buried oxide film provided on said silicon substrate and an SOI layer provided on said buried oxide film,

said semiconductor layer being said SOI layer.

Claims 13-30 (Canceled).

Claim 31 (New): A semiconductor device comprising:

a semiconductor layer;

a plurality of semiconductor elements formed on said semiconductor layer;

an isolation film provided in a surface of said semiconductor layer, said

semiconductor elements being electrically isolated from each other by said isolation film; and

a PN junction portion formed by two semiconductor regions of different conductivity types in said semiconductor layer provided under said isolation film,

said isolation film including:

a nitride film provided in a position corresponding to a top of said PN junction portion and having a substantially uniform thickness across said two semiconductor regions, and said nitride film being completely buried within said semiconductor layer, and

an upper oxide film and a lower oxide film which are provided in upper and lower portions of said nitride film.

Claim 32 (New): The semiconductor device according to claim 31, wherein said semiconductor device is an SOI semiconductor device formed on an SOI substrate including a silicon substrate, a buried oxide film provided on said silicon substrate and an SOI layer provided on said buried oxide film,

said semiconductor layer being said SOI layer.

Claim 33 (New): A semiconductor device comprising:

a semiconductor layer;

a plurality of semiconductor elements formed on said semiconductor layer; an isolation film provided in a surface of said semiconductor layer, said

semiconductor elements being electrically isolated from each other by said isolation film;

a PN junction portion formed by two semiconductor regions of different conductivity types in said semiconductor layer provided under said isolation film; and

a metal layer formed over said semiconductor layer and said plurality of semiconductor elements such to expose said isolation film,

said isolation film including:

a nitride film provided in a position corresponding to a top of said PN junction portion and having a substantially uniform thickness across said two semiconductor regions, and an upper oxide film and a lower oxide film which are provided in upper and lower portions of said nitride film.

Claim 34 (New): The semiconductor device according to claim 33, wherein said semiconductor device is an SOI semiconductor device formed on an SOI substrate including a silicon substrate, a buried oxide film provided on said silicon substrate and an SOI layer provided on said buried oxide film,

said semiconductor layer being said SOI layer.

Claim 35 (New): A semiconductor device comprising:

a semiconductor layer;

a plurality of semiconductor elements formed on said semiconductor layer;

an isolation film provided in a surface of said semiconductor layer, said semiconductor elements being electrically isolated from each other by said isolation film, and said isolation film having an upper surface flush with said surface of said semiconductor layer; and

a PN junction portion formed by two semiconductor regions of different conductivity types in said semiconductor layer provided under said isolation film,

said isolation film including:

a nitride film provided in a position corresponding to a top of said PN junction portion and having a substantially uniform thickness across said two semiconductor regions, and an upper oxide film and a lower oxide film which are provided in upper and lower portions of said nitride film.

Claim 36 (New): The semiconductor device according to claim 35, wherein said semiconductor device is an SOI semiconductor device formed on an SOI substrate including a silicon substrate, a buried oxide film provided on said silicon substrate and an SOI layer provided on said buried oxide film,

said semiconductor layer being said SOI layer.